

# The Gazette of India



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## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 6th March 1958 :—

Issue No.	No. and date	Issued by	Subject
11	G.S.R. 76, dated the 26th February 1958.	Ministry of Food and Agriculture.	Amendments made in the Rice and Paddy (West Bengal) Second Price Control Order, 1958.
12	G.S.R. 77, dated the 27th February 1958.	Ministry of Finance	The Customs and Central Excise Duties Refund (Dry Batteries and Cells) Rules, 1958.
13	G.S.R. 78, dated the 26th February 1958.	Ministry of Law	The Constitution (Application to Jammu and Kashmir) Second Amendment Order, 1958 (C.O. 56).
13-A	G.S.R. 78-A, dated the 27th February 1958.	Do. . .	Amendment made to Notification No. G.S.R. 25, dated the 17th February 1958.
14	G.S.R. 79, dated the 28th February 1958.	Ministry of Finance	The Customs and Central Excise Duties Drawback (Tin-Containers) Rules, 1958.
	G.S.R. 80, dated the 28th February 1958.	Do. . .	A drawback allowed in respect of duty-paid foreign tin-plate.
15	G.S.R. 81, dated the 1st March 1958.	Do. . .	Exemption of certain types of flue-cured tobacco from so much of the duty leviable thereon under Section 3 of the Central Excises and Salt Act, 1944.
	G.S.R. 82, dated the 1st March 1958.	Do. . .	Exemption of certain types of flue-cured tobacco from so much of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Issue No.	No. and date	Issued by	Subject
	G.S.R. 83, dated the 1st March 1958.	Ministry of Finance	Exemption of Vegetable Product of specified description from so much of the duty leviable thereon as is in excess of the specified amount.
	G.S.R. 84, dated the 1st March 1958.	Do.	Exemption of Vegetable Product of specified description cleared on or after 1st April from so much of the duty leviable thereon as is in excess of the specified amount.
	G.S.R. 85, dated the 1st March 1958.	Do.	Fixation of rates per shift per powerloom per month for cotton fabrics.
	G.S.R. 86, dated the 1st March 1958.	Do.	Fixation of rates of additional excise duty per shift per powerloom per month for cotton fabrics.
	G.S.R. 87, dated the 1st March 1958.	Do.	Amendment to the Central Excise Rules, 1944.
	G.S.R. 88, dated the 1st March 1958.	Do.	Exemption of artificial silk yarn falling under Item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934.
	G.S.R. 89, dated the 1st March 1958.	Do.	Exemption of staple fibre yarn falling under Item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934.
16	G.S.R. 90, dated the 1st March 1958.	Ministry of Law	Declaration regarding the Election of a member to the Council of States by the members of the electoral college of the Union Territory of Delhi.
17	G.S.R. 98, dated the 4th March, 1958.	Ministry of Finance	The Customs and Excise Duties Drawback (Trailers) Rules, 1958.
	G.S.R. 99, dated the 4th March 1958.	Do.	The Customs and Excise Duties Drawback (Bus Body) Rules, 1958.
	G.S.R. 100, dated the 4th March 1958.	Do.	The Customs and Excise Duties Drawback (Crown Cork) Rules, 1958.
	G.S.R. 101, dated the 4th March 1958.	Do.	A drawback allowed in respect of duty-paid imported components, semi-manufactures and raw materials.
	G.S.R. 102, dated the 4th March 1958.	Do.	A drawback allowed in respect of duty-paid foreign materials used in the manufacture of Bus-Bodies.
	G.S.R. 103, dated the 4th March 1958.	Do.	A drawback allowed in respect of duty-paid foreign tinplate, chemicals, binders and preservatives & composition discs.

Issue No.	No. and date	Issued by	Subject
	G.S.R. 104, dated the 6th March 1958.	Ministry of Home Affairs	Extension of the Bombay Vidarbha Region Agricultural Tenants (Protection from Eviction and Amendment of Tenancy Laws) Act, 1957 to the Union Territory of Manipur.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

### PART II—Section 3—Sub-section (1)

**General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).**

#### MINISTRY OF LAW

*New Delhi, the 11th March 1958*

**G.S.R. 114 [Contracts/Am.(23)].**—In exercise of the powers conferred by clause (1) of article 299 of the Constitution, the President hereby directs that the following further amendment shall be made in the notification of the Government of India in the Ministry of Law No. S.R.O. 3442, dated the 2nd November 1955, relating to the execution of contracts and assurances of property, namely:—

In the said notification, in item 2 under head 'C' of Part XXII which relates to the Ministry of Works, Housing and Supply, for the words "Managers, Government of India Estates, Bombay and Calcutta", the words "Estate Managers, Bombay and Calcutta" shall be substituted.

[No. F. 44(1)/57-J.]

B. N. LOKUR, Jt. Secy.

#### MINISTRY OF HOME AFFAIRS

*New Delhi, the 28th February 1958*

**G.S.R. 115.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the Rules made under the said Act, namely:—

In the Indian Administrative Service (Recruitment) Rules, 1954,

(1) in rule 2—

(i) for clause (f), the following shall be substituted, namely:—

"(f) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;"

(ii) clause (h) shall be omitted;

(iii) clause (i) shall be relettered as clause (h).

(2) sub-rule (2) of rule 9 shall be omitted.

2. In the Indian Police Service (Recruitment) Rules, 1954,

(1) in rule 2—

(i) for clause (e), the following shall be substituted, namely:—

"(e) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;"

(ii) clause (f) shall be omitted;

(iii) clauses (g) and (h) shall be relettered as clauses (f) and (g) respectively.

(2) sub-rule (3) of rule 9 shall be omitted.

3. In the Indian Administrative Service (Regulation of Seniority) Rules, 1954, in rule 2—

(i) in clause (g), for the words, brackets, and figures "Indian Administrative Service (Cadre) Regulation, 1954," the words, brackets and figures "Indian Administrative Service (Fixation of Cadre Strength) Regulations 1955," shall be substituted;

(ii) clause (j) shall be omitted;

(iii) clause (k) shall be relettered as clause (j).

4. In the Indian Police Service (Regulation of Seniority) Rules, 1954, in rule 2—

(i) in clause (g), for the words, brackets, and figures "Indian Police Service (Cadre) Regulations, 1954," the words, brackets, and figures "Indian Police Service (Fixation of Cadre Strength) Regulations, 1955," shall be substituted;

(ii) clause (j) shall be omitted;

(iii) clause (k) shall be relettered as clause (j).

5. In the Indian Administrative Service (Cadre) Rules, 1954,

(1) in rule 2—

(i) for clause (c), the following shall be substituted, namely:—

"(c) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories,'";

(ii) clause (d) shall be omitted;

(iii) clause (e) shall be relettered as clause (d).

(2) the proviso to sub-rule (4) of rule 9 shall be omitted.

6. In the Indian Police Service (Cadre) Rules, 1954,

(1) in rule 2—

(i) for clause (c), the following shall be substituted, namely:—

"(c) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories,'";

(ii) clause (d) shall be omitted;

(iii) clause (e) shall be relettered as clause (d).

(2) the proviso to sub-rule (4) of rule 9 shall be omitted.

7. In the Indian Administrative Service (Pay) Rules, 1954,

(1) in rule 2—

(i) for clause (g), the following shall be substituted, namely:—

"(g) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories,'";

(ii) clause (j) shall be omitted;

(iii) clause (k) shall be relettered as clause (j).

(2) in Schedule III,

(i) for the entries and Explanations under the heading "A—Posts carrying pay above the time-scale pay in the Indian Administrative Service under the State Governments", the following shall be substituted, namely:—

“State	Particulars of posts	Pay
		Rs.
Andhra Pradesh	Chief Secretary to Government . . . . .	2500
	First Member, Board of Revenue . . . . .	2500
	Other Member(s), Board of Revenue . . . . .	2250
Assam	Chief Secretary to Government . . . . .	2500
	Commissioner(s) . . . . .	2250
Bihar	Chief Secretary to Government . . . . .	2500
	Member, Board of Revenue . . . . .	2500
	Commissioner(s) . . . . .	2250
	Development Commissioner . . . . .	2250
	Land Reforms Commissioner . . . . .	2250
Bombay	Chief Secretary to Government . . . . .	2500
	Development Commissioner . . . . .	2250
	Municipal Commissioner, Bombay . . . . .	2250
	Secretary (ies) to Government . . . . .	2250
Kerala	Chief Secretary to Government . . . . .	2500
	First Member, Board of Revenue . . . . .	2500
	Second Member, Board of Revenue . . . . .	2250
Madhya Pradesh	Chief Secretary to Government . . . . .	2500
	President, Board of Revenue . . . . .	2500
	Member(s), Board of Revenue . . . . .	2250
	Commissioner(s) . . . . .	2250
Madras	Chief Secretary to Government . . . . .	2250
	First Member, Board of Revenue . . . . .	2500
	Member(s), Board of Revenue . . . . .	2250
Mysore	Chief Secretary to Government . . . . .	2500
	Excise Commissioner-cum-Commissioner for Sales Tax . . . . .	2250
	Divisional Commissioner(s) . . . . .	2550
Orissa	Chief Secretary Government . . . . .	2500
	President, Board of Revenue . . . . .	2200
	Member(s), Board of Revenue . . . . .	2250
Punjab	Chief Secretary to Government . . . . .	2500
	Financial Commissioner . . . . .	2250
	Commissioner(s) . . . . .	2500
	Planning and Development Commissioner . . . . .	2250
Rajasthan	Chief Secretary to Government . . . . .	2500
	Chairman, Board of Revenue . . . . .	2500
	Additional Chief Secretary-cum-Development Commissioner . . . . .	2250
	Member(s), Board of Revenue . . . . .	2250
	Commissioner(s) . . . . .	2250
Uttar Pradesh	Commissioner for Industries . . . . .	2250
	Chief Secretary to Government . . . . .	2500
	Member, Board of Revenue (Administrative) . . . . .	2500
	Member(s), Board of Revenue (Ordinary) . . . . .	2250
	Commissioner(s) (Meerut, Agra, Rohilkhand, Allahabad, Gorakhpur, Lucknow Faizabad and Varanasi) . . . . .	2250
	Development Commissioner . . . . .	2250
	Land Reforms Commissioner . . . . .	2250
West Bengal	Chief Secretary to Government . . . . .	2500
	Member, Board of Revenue . . . . .	2500
	Commissioner(s) . . . . .	2250
	Land Reforms Commissioner . . . . .	2250
	Chairman, Calcutta Improvement Trust . . . . .	2250
	Development Commissioner . . . . .	2250
	Secretary (ies) to Government . . . . .	2150";

(ii) under the heading "B-Posts carrying pay in the senior time-scale of the Indian Administrative Service under the State Governments including posts carrying special pays in addition to pay in the time-scale.", for the entries after clause (3), the following shall be substituted, namely:—

"State	Particulars of posts
<b>Andhra Pradesh</b>	Secretary(ies) to Government. Additional or Joint Secretary to Government. Deputy Secretary(ies) to Government. Secretary, Board of Revenue. Joint Secretary, Board of Revenue. Additional Joint Secretary, Board of Revenue. Collector(s) Commissioner of Hyderabad Municipal Corporation. Deputy Commissioner for Excise. Registrar of Co-operative Societies. Director of Industries and Commerce. Secretary to Government. Sub-Collector(s), Grade I. Inspector-General of Local Administration. Transport Commissioner. Director of Social Welfare. Director of Tribal Welfare. Director of Settlements. Joint Director of Settlements and Land Records. Settlement Officer(s), Andhra Pradesh District(s). Director of Agriculture. Deputy Commissioner(s) of Commercial Taxes. Deputy Development Commissioner(s).
<b>Assam</b>	Secretary(ies) to Government. Joint Secretary to Government. Director of Land Records. Deputy Commissioner(s). Additional District Magistrate. Deputy Secretary(ies) and Deputy Head(s) of Department(s).
<b>Bihar</b>	Secretary(ies) to Government. Additional, Joint or Deputy Secretary(ies) to Government. Secretary, Board of Revenue. Magistrate(s) and Collector(s) Registrar, Co-operative Societies. Commissioner of Excise and Salt. Settlement Officer(s). Director of Land Records and Surveys. Inspector-General of Prisons. Labour Commissioner. Commissioner of Commercial Taxes. Additional Collector(s). Director of Gram Panchayat.
<b>Bombay</b>	Joint Secretary(ies) to Government. Municipal Commissioner(s) for the cities of Poona and Ahmedabad. Chief Executive Officer, Municipal Corporation, Nagpur. Deputy Secretary(ies) to Government. Secretary to Governor. Collector(s). Divisional Officer(s). Registrar of Co-operative Societies and Director of Agricultural Marketing and Rural Finance. Joint Registrar of Co-operative Societies. Commissioner of Labour. Settlement Commissioner and Director of Land Records. State Transport Officer. Director of Backward Class Welfare. Director of Prohibition and Excise. Collector of Sales Tax. Additional Collector of Sales Tax.

<b>Kerala</b>	Secretary(ies) to Government.
	Additional Secretary(ies) to Government.
	Joint Secretary to Government.
	Deputy Secretary(ies) to Government.
	Secretary to Governor,
	Collector(s).
	Secretary, Board of Revenue.
	Director of Agriculture.
	Director of Industries.
	Director of Transport.
	Secretary(ies) to Government.
	Additional Secretary, Planning and Development.
<b>Madhya Pradesh</b>	Deputy Secretary(ies) to Government.
	Settlement Commissioner.
	Excise Commissioner.
	Director of Agriculture.
	Registrar of Co-operative Societies.
	Deputy Commissioner(s).
	Settlement Officer(s).
	Additional Deputy Commissioner.
	Labour Commissioner.
	Director of Tribal Welfare.
	Secretary(ies) to Government.
	Secretary, Board of Revenue.
<b>Madras</b>	Additional Secretary, Board of Revenue.
	Secretary to the Commissioner for Commercial Taxes.
	Additional Development Commissioner and Secretary to Government, Public (Planning and Development) Department.
	Collector(s).
	Deputy Secretary(ies) to Government.
	Collector of Madras.
	Sub-Collector(s), Grade I,
	Inspector of Municipal Councils and Local Boards.
	Commissioner of Labour.
	Director of Agriculture.
	Director of Industries and Commerce.
	Additional Director of Industries and Commerce.
<b>Mysore</b>	Deputy Commissioner of Commercial Taxes.
	Controller of Stationery and Printing.
	Director of Government Transport.
	Director of Settlements.
	Settlement Officer(s).
	Director of Harijan Welfare.
	Director of Handlooms.
	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.
	Commissioner of Agricultural Income-Tax.
	Registrar, Co-operative Societies.
	Development Commissioner.
	Secretary(ies) to Government.

	Director of Public Instruction. Registrar of Co-operative Societies and Chief Marketing Officer. Commissioner for Settlement. Commissioner for Religious and Charitable Endowments.
Orissa . . . . .	Secretary(ies) to Government. Secretary, Board of Revenue. Director, Gram Panchayats. Deputy Secretary(ies) to Government. Magistrate(s) and Collector(s). Additional District Magistrate(s). Settlement Officer. Registrar of Co-operative Societies.
Punjab . . . . .	Secretary(ies) to Government. Principal Secretary to the Chief Minister. Secretary to Governor. Deputy Secretary(ies) to Government. Registrar, Co-operative Societies. Deputy Commissioner(s). Excise and Taxation Commissioner. Director of Industries State Transport Controller. Director of Panchayats.
Rajasthan . . . . .	Secretary(ies) to Government. Special Secretary to Government. Deputy Secretary(ies) to Government. Settlement Commissioner. Deputy Development Commissioner (Senior) and <i>ex-officio</i> Deputy Secretary to Government. Settlement Officer(s). Registrar, Co-operative Societies. Secretary to Governor. Secretary to the Chief Minister. Collector(s).
Uttar Pradesh . . . . .	Secretary(ies) to Governor. Additional or Joint Secretary(ies) to Government. Secretary to Chief Minister. Secretary to Governor. Deputy Secretary(ies) to Government. Commissioner, Kumaun Division. Commissioner, Jhansi Division. Excise Commissioner. Director of Industries. Additional or Joint Director of Industries. Labour Commissioner. Chairman and Member(s), Labour Tribunals. Deputy Labour Commissioner. Cane Commissioner. Sales Tax Commissioner. Settlement Officer(s). Deputy Commissioner(s) Magistrate(s) and Collector(s). Joint or Deputy Development Commissioner(s). Deputy Land Reforms Commissioner(s). Additional or Joint Sales Tax Commissioner.
West Bengal	Joint and Deputy Secretary(ies) to Government. Secretary, Board of Revenue. Labour Commissioner. Registrar of Co-operative Societies. Director of Land Records and Surveys. Settlement Officer(s). Secretary to the Chief Minister. Secretary to Governor. Land Acquisition Collector, Calcutta. District Magistrate(s). Additional District Magistrate(s). Joint Development Commissioner and <i>ex-officio</i> Joint Secretary to Government.

(iii) under the heading "C-Posts carrying pay above the time-scale or special pay in addition to pay in the time-scale under the Central Government when held by members of the Service",

(a) the entries "Chief Commissioner, Ajmer", "Chief Commissioner, Coorg" and "Deputy Commissioner, Ajmer" in column 2 against "Home Affairs" in column 1, and the entries there against in columns 3 and 4 shall be omitted;

(b) the word "State" occurring in the entries "Chief Secretary to Government, Delhi State" and "Secretaries to Government, Delhi State" in column 2 against "Home Affairs" in column 1 shall be omitted.

8. In the Indian Police Service (Pay) Rules, 1954,

(1) in rule 2—

(i) for clause (g), the following shall be substituted, namely:—

"(g) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories";

(ii) clause (j) shall be omitted;

(iii) clause (k) shall be relettered as clause (j).

(2) in Schedule III,

(i) for the entries and Explanations under the heading "A-Posts carrying pay above the time-scale pay of the Indian Police Service under the State Governments.", the following shall be substituted, namely:—

State	Particulars of Posts	Pay/Scale of Pay
		Rs.
Andhra Pradesh	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
	Deputy Inspector General of Police, Railways and C.I.D.	1450—50—1650
	Commissioner of City Police	1450—50—1650
	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
Bihar	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
Bombay	Inspector General of Police	1850—100—2250
	Commissioner of Police, Bombay	1650—75—1950
	Deputy Inspector(s) General of Police	1450—50—1650
Kerala	Inspector General of Police	1650—75—1950
	Deputy Inspector(s) General of Police	1450—50—1650
Madhya Pradesh	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
Madras	Inspector General of Police	1850—100—2250
	Commissioner of Police, Madras City	1450—50—1650
	Deputy Inspector(s) General of Police	1450—50—1650
Mysore	Inspector General of Police	1650—75—1950
	Deputy Inspector(s) General of Police	1450—50—1650
Orissa	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
Punjab	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
Rajasthan	Inspector General of Police	1650—75—1950
	Deputy Inspector(s) General of Police	1450—50—1650
Uttar Pradesh	Inspector General of Police	1850—100—2250
	Deputy Inspector(s) General of Police	1450—50—1650
West Bengal	Inspector General of Police	1850—100—2250
	Commissioner of Police, Calcutta	1650—75—1950
	Deputy Inspector(s) General of Police	1450—50—1650
	Deputy Inspector General of Police, C.I.D. and I.B.	1450—50—1650 Plus Rs. 150 Special Pay

(ii) under the heading "B-Posts carrying pay in the senior time-scale of the Indian Police Service under the State Governments including posts carrying special pays in addition to pay in the time-scale", for the entries after clause (4), the following shall be substituted, namely:—

State	Particulars of Posts
<b>Andhra Pradesh</b>	Assistant Inspector(s) General of Police Superintendent of Police, Headquarters, C.P.L. Amberpet, alias Commandant, Special Armed Reserve, City Police. Superintendent(s) of Police of District(s). Superintendent(s) of Police Railway. Superintendent of Police, Special Branch, C.I.D. Superintendent of Police, X-Branch. Superintendent of Police, Crime & X-Branch, C.I.D. Principal, Police Training College. Deputy Commissioner(s) of Police (Law and Order, City; Crimes, City; Special Branch, City; Traffic, City; Armed Reserve).
<b>Assam</b>	Assistant Inspector General of Police. Special Superintendent(s) of Police. Superintendent(s) of Police of District(s). (including 3 Additional Superintendent(s) of Police for Kamrup, Cocchar and Lakhimpur). Principal, Police Training College. Commandant(s), Assam Police Battalion(s).
<b>Bihar</b>	Assistant(s) to the Inspector General of Police. Assistant(s) to the Deputy Inspector General of Police. Superintendent(s) of Police of District(s). Superintendent(s) of Police, Railway. Principal, Police Training College. Commandant(s), Military Police.
<b>Bombay</b>	Deputy Commissioner(s) of Police, Bombay. Assistant Inspector General of Police. Assistant Deputy Inspector(s) General of Police, Criminal Investigation Department. Superintendent(s) of Police of District(s). Superintendent(s) of Police, Railway. Additional Superintendent(s) of Police. Principal, Police Training School. Commandant(s), State Reserve Constabulary.
<b>Kerala</b>	Assistant Inspector General of Police (Office). Superintendent(s) of Police of District(s). Superintendent of Police, Armed Reserve. Superintendent of Police, X-Branch. Superintendent of Police, Special Branch. Superintendent of Police, Crime Branch.
<b>Madhya Pradesh</b>	Assistant(s) to the Inspector General of Police. Superintendent(s) of Police of District(s). Superintendent of Police, Special Branch. Superintendent(s) of Police, Railway. Additional Superintendent of Police. Principal, Police Training College. Commandant, Special Armed Force.
<b>Madras</b>	Deputy Commissioner(s) of Police, Madras City. Assistant Inspector General of Police. Superintendent(s) of Police of District(s). Superintendent(s) of Police, C.I.D. Superintendent of Police, Railway. Principal, Police Training College. Commandant, Malabar Special Police.

State	Particulars of Posts
Mysore . . . . .	Superintendent(s) of Police of District(s). Superintendent of Police, Bangalore North. Superintendent of Police, Bangalore South. Principal, Police Training School. OTHER SENIOR DUTY POSTS (Out of the posts specified below, four posts are to be held by Cadre Officers at a time). Superintendent of Police, K.G.F. Superintendent of Police M.A.R.P. Assistant to Inspector General of Police. Assistant to the Special Officer, Efficiency Audit. Superintendent of Police, Coorg. Superintendent of Police, Railways.
Orissa . . . . .	Assistant Inspector(s) General of Police. Superintendent(s) of Police of District(s). Superintendent of Police, Special Branch. Superintendent of Police, Anti-Corruption. Superintendent of Police, Crime Branch. Additional Superintendent(s) of Police. Principal, Police Training College. Commandant, Orissa Military Police.
Punjab . . . . .	Assistant Inspector(s) General of Police. Superintendent(s) of Police of District(s). Additional Superintendent(s) of Police. Adjutant, Punjab Armed Police. Commandant, Armed Police Battalion. Principal, Police Training School. Superintendent(s) of Police, C.I.D. Officer-in-charge, Special Inquiry Agency.
Rajasthan . . . . .	Assistant Inspector General of Police (Headquarters). Superintendent(s) of Police of District(s). Superintendent of Police, C.I.D. Superintendent of Police, I.B. Superintendent of Police, Railways. Superintendent of Police, Anti-Corruption Branch. Personal Assistant to Inspector General of Police. Principal, Police Training School. Commandant, R.A.C.
Uttar Pradesh . . . . .	Assistant to Inspector General of Police. Assistant Inspector General of Police, Railways. Superintendent(s) of Police of District(s). Superintendent of Police, Headquarters. Superintendent of Police, Kanpur City. Superintendent(s) of Police, C.I.D. Additional Superintendent(s) of Police. Principal, Police Training College, Moradabad. Commandant(s), State Armed Constabulary[Battalion(s)].
West Bengal . . . . .	Deputy Commissioner(s) of Police. Assistant Inspector(s) General of Police. Special Superintendent(s) of Police. Superintendent(s) of Police of Districts Additional Superintendent(s) of Police. Superintendent(s) of Police, Railway. Principal, Police Training College. Commandant, Eastern Frontier Rifles. Commandant(s), Special Armed Police Battalion(s). Commandant, Industrial Area Reserve Force.

(iii) Under the heading "C-Posts carrying pay above the time-scale or special pay in addition to pay in the time-scale under the Central Government when held by members of the Service.",

(a) for the heading of column 1, the following shall be substituted, namely:—

"Office or Union Territory";

(b) for the entry "Delhi State" in Column 1, the entry "Delhi" shall be substituted;

(c) the entries "Ajmer State", "Coorg", "Bhopal" and "Kutch" in the first column and the entries there against in the second and third columns shall be omitted.

9. In the Indian Police Service (Uniform) Rules, 1954, in clauses 1 and 2 of the Schedule, the words "or the Rajpramukh", wherever they occur, shall be omitted.

10. In the All India Services (Discipline and Appeal) Rules, 1955,

In rule 2—

(i) for clause (d), the following shall be substituted, namely:—

(d) 'State' means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;";

(ii) clause (e) shall be omitted;

(iii) clause (f) shall be relettered as clause (e).

11. In the All India Services (Provident Fund) Rules, 1955,

(1) in sub-rule (1) of rule 2—

(i) the words and comma "or the Rajpramukh, as the case may be," occurring in the proviso to sub-clause (iii) of clause (g) shall be omitted;

(ii) clause (k) shall be omitted;

(iii) clause (l) shall be relettered as clause (k).

(2) The words "\_\_\_\_\_"  
Rajpramukh of the State of  
occurring in Forms V, VI, VII, VIII, IX, and X appended to the said  
Rules shall be omitted.

12. The amendments hereby made shall be deemed to have come into force on the 1st November 1958:

Provided that,

(a) for the entries relating to Assam under headings A and B of Schedule III to the Indian Administrative Service (Pay) Rules, 1954, the following entries shall be deemed to have been substituted for the period 1st November, 1958, to 3rd April, 1957, namely:—

"A—Posts carrying pay above the time-scale pay in the Indian Administrative Service under the State Governments.

Assam . . . . .	Chief Secretary to Government . . . . .	2500
	Commissioner . . . . .	2250

B— Posts carrying pay in the senior time-scale of the Indian Administrative Service under the State Governments including posts carrying special pays in addition to the pay in the time-scale.

Assam . . . . .	Secretary (ies) to Government, Joint Secretary to Government, Director of Land Records Deputy Commissioner (s). Additional District Magistrate.";	
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(b) for the entries relating to Uttar Pradesh under headings A and B of Schedule III of the Indian Administrative Service (Pay) Rules, 1954, the following entries shall be deemed to have been substituted for the period 1st November, 1958, to 24th June, 1957, namely:—

"A—Posts carrying pay above the time-scale pay in the Indian Administrative Service under the State Governments.

Uttar Pradesh . . . . .	Chief Secretary to Government . . . . .	2500
	Member, Board of Revenue (Administrative) . . . . .	2500
	Member, Board of Revenues (Ordinary) . . . . .	2250
	Commissioner(s) . . . . .	2250
	Development Commissioner . . . . .	2250
	Land Reforms Commissioner . . . . .	2250

**B—Posts carrying pay in the senior time-scale of the Indian Administrative Service under the State Governments including Posts carrying special pays in addition to pay in the time-scale.**

Uttar Pradesh . . .	Secretary(ies) to Government Additional and Joint Secretary(ies) to Government. Deputy Secretary(ies) to Government. Secretary to Governor. Excise Commissioner. Director of Industries. Labour Commissioner Cane Commissioner. Sales Tax Commissioner. Settlement Officer(s). Deputy Commissioner(s)/Magistrates and Collectors. Additional District Magistrate(s). Private Secretary to the Chief Minister. Deputy Development Commissioner(s). Deputy Land Reforms Commissioner(s). Deputy Sales Tax Commissioner;"
(c)	for the entries relating to Madras under the heading A-Posts carrying pay above the time-scale pay of the Indian Police Service under the State Governments." of Schedule III to the Indian Police Service (Pay) Rules, 1954, the following entries shall be deemed to have been substituted for the period 1st November 1956, to 3rd June, 1957, namely:—
Madras . . .	Inspector General of Police . . . . . 1850—100—2250 Commissioner of Police, Madras City . . . . . 1450—50—1650 Plus Rs. 100 Special Pay. Deputy Inspector(s) General of Police . . . . . 1450—50—1650.

[No. 13/21/56-AIS(III).1

**G.S.R. 116.**—In pursuance of rule 7 of the Indian Administrative Service (Recruitment) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendment in the Indian Administrative Service (Appointment by Competitive Examination) Regulations, 1955, namely:—

In the Schedule appended to the said Regulations, under the head "Indian Universities", for the words "the State Legislature of a Part A or Part B State in India", the words "a State Legislature" shall be substituted and shall be deemed to have been substituted with effect from the 1st November, 1956.

[No. 13/21/56-AIS III-A.]

**G.S.R. 117.**—In pursuance of rule 7 of the Indian Police Service (Recruitment) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendment in the Indian Police Service (Appointment by Competitive Examination) Regulations, 1955, namely:—

In the Schedule appended to the said Regulations, under the head "Indian Universities", for the words "the State Legislature of a Part A or Part B State in India", the words "a State Legislature" shall be substituted and shall be deemed to have been substituted with effect from the 1st November, 1956.

[No. 13/21/56-AIS III-B.]

**G.S.R. 118.**—In pursuance of sub-rule (1) of rule 8 of the Indian Administrative Service (Recruitment) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendments in the Indian Administrative Service (Appointment by Promotion) Regulations, 1955, namely:—

In the said Regulations,

(1) in sub-regulation (1) of regulation 2—

(i) for clause (i), the following shall be substituted, namely:—

“(i) ‘State’ means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;”;

(ii) for clause (k), the following shall be substituted, namely:—

“(k) ‘State Government’ means—

(i) in relation to a State in respect of which a separate cadre of the Service exists, the Government of such State; and

(ii) in relation to a group of States in respect of which a joint cadre of the Service is constituted, the Government of one of such States nominated by the Governments of the States forming that group to represent them in relation to the application of these regulations;”;

(2) in sub-regulation (1) of regulation 3—

(i) the words and figure “Part I of the”, wherever they occur, shall be omitted;

(ii) clause (i) of the proviso shall be omitted, and clauses (ii) and (iii) shall be renumbered as clauses (i) and (ii) thereof respectively;

(3) in the Explanation to regulation 4(1), after the words “the State of Vindhya Pradesh”, the words, brackets and figures “as it existed before the coming into force of the Constitution (Seventh Amendment) Act, 1956”, shall be inserted;

(4) for the Schedule, the following Schedule shall be substituted, namely:—

“SCHEDULE

[See regulation 3 (x)]

Serial No.	Name of State	Other members of the Committee
1	2	3
1.	Andhra Pradesh . . . . .	(1) Chief Secretary to the Government of Andhra Pradesh. (2) First Member, Board of Revenue and another Member, Board of Revenue, nominated by the State Government. (3) Secretary to the Government of Andhra Pradesh in the Revenue Department.
2.	Assam . . . . .	(1) Chief Secretary to the Government of Assam. (2) Commissioner of a Division. (3) Secretary to the Government of Assam in the Revenue Department. (4) Finance Secretary to the Government of Assam.
3.	Bihar . . . . .	(1) Chief Secretary to the Government of Bihar. (2) Member, Board of Revenue. (3) Additional Member, Board of Revenue. (4) Development Commissioner. (5) Seniormost among the Commissioners of Divisions.
4.	Bombay . . . . .	(1) Chief Secretary to the Government of Bombay. (2) Secretary to the Government of Bombay in the Revenue Department. (3) Secretary to the Government of Bombay in the Home Department. (4) Another Secretary to the Government of Bombay nominated by the State Government. (5) Seniormost Divisional Officer.
5.	Kerala . . . . .	(1) Chief Secretary to the Government of Kerala. (2) A Member of the Board of Revenue. (3) Secretary to the Government of Kerala in the Revenue Department.

6. Madhya Pradesh . . . . .	(1) Chief Secretary to the Government of Madhya Pradesh. (2) President, Board of Revenue. (3) Two Seniormost Commissioners of Divisions. (4) Development Commissioner.
7. Madras . . . . .	(1) Chief Secretary to the Government of Madras. (2) Members, Board of Revenue, in Charge of Land Revenue (Commissioner of Land Revenue). (3) Secretary to the Government of Madras in the Revenue Department.
8. Mysore . . . . .	(1) Chief Secretary to the Government of Mysore. (2) Additional Development Commissioner. (3) A Divisional Commissioner, nominated by the State Government. (4) A Secretary to the Government of Mysore, nominated by the State Government.
9. Orissa . . . . .	(1) Chief Secretary to the Government of Orissa. (2) President, Board of Revenue. (3) Two Members, Board of Revenue. (4) Secretary to the Government of Orissa in the Home Department.
10. Punjab . . . . .	(1) Chief Secretary to the Government of Punjab. (2) Financial Commissioner, Punjab. (3) Two senior officers among the holders of the following posts, namely:— (a) Development Commissioner, Punjab. (b) Commissioners of Divisions, Punjab. (c) Officers of the rank of Commissioners, though not actually holding the posts of Divisional Commissioners.
11. Rajasthan . . . . .	(1) Chief Secretary to the Government of Rajasthan. (2) Chairman, Board of Revenue. (3) Additional Chief Secretary to the Government of Rajasthan. (4) Two Seniormost substantive Commissioner holding at the time of selection the posts of Commissioners of Divisions.
12. Uttar Pradesh . . . . .	(1) Chief Secretary to the Government of Uttar Pradesh. (2) Member, Board of Revenue (Administrative). (3) Commissioner of a Division. (4) A Secretary to the Government of Uttar Pradesh.
13. West Bengal . . . . .	(1) Chief Secretary to the Government of West Bengal. (2) Member, Board of Revenue. (3) Two Commissioners of Divisions."

2. The amendments hereby made shall be deemed to have come into force on the 1st November, 1956.

[No. 13/21/56-AIS III-C.]

**G.S.R. 119.**—In pursuance of sub-rule (1) of rule 9 of the Indian Police Service (Recruitment) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendments in the Indian Police Service (Appointment by Promotion) Regulations, 1955, namely:—

In the said Regulations,

(1) in sub-regulation (1) of regulation 2—

(i) for clause (i), the following shall be substituted, namely:—

“(i) ‘State’ means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;”;

(ii) for clause (k), the following shall be substituted, namely:—

“(k) ‘State Government’ means—

(i) in relation to a State in respect of which a separate cadre of the Service exists, the Government of such State; and

(ii) in relation to a group of States in respect of which a joint cadre of the Service is constituted, the Government of one of such States nominated by the Governments of the States forming that group to represent them in relation to the application of these regulations;”;

(2) in sub-regulation (1) of regulation 3—

(i) the words and figure “Part I of the”, wherever they occur, shall be omitted;

(ii) clause (i) of the proviso shall be omitted, and clauses (ii) and (iii) shall be renumbered as clauses (i) and (ii) thereof respectively;

(3) in the Explanation to regulation 4(1), after the words “the State of Vindhya Pradesh”, the words, brackets and figures “as it existed before the coming into force of the Constitution (Seventh Amendment) Act, 1956”, shall be inserted;

(4) for the Schedule, the following Schedule shall be substituted, namely:—

SCHEDULE

[See regulation 3(1).]

Serial No.	Name of State	Other Members of the Committee
1	2	3
1.	Andhra Pradesh . . .	(1) Chief Secretary to the Government of Andhra Pradesh, (2) Secretary to the Government of Andhra Pradesh in the Home Department, (3) Inspector General of Police, (4) Additional Inspector General of Police.
2.	Assam . . .	(1) Chief Secretary to the Government of Assam. (2) Commissioner of a Division. (3) Secretary or Joint Secretary to the Government of Assam in the Home Department. (4) Inspector General of Police. (5) Deputy Inspector General of Police, C.I.D.
3.	Bihar . . .	(1) Chief Secretary to the Government of Bihar. (2) Additional Secretary to the Government of Bihar in the Political and Appointment Departments. (3) Inspector General of Police.
4.	Bombay . . .	(4) Seniormost Deputy Inspector General of Police. (1) Chief Secretary to the Government of Bombay. (2) Secretary to the Government of Bombay in the Home Department. (3) Another Secretary to the Government of Bombay nominated by the State Government. (4) Inspector General of Police. (5) Commissioner of Police, Bombay.
5.	Kerala . . .	(6) Seniormost Deputy Inspector General of Police. (1) Chief Secretary to the Government of Kerala. (2) Inspector General of Police.
6.	Madhya Pradesh . . .	(1) Chief Secretary to the Government of Madhya Pradesh. (2) Secretary to the Government of Madhya Pradesh in the Home Department. (3) Inspector General of Police.
7.	Madras . . .	(4) Seniormost Deputy Inspector General of Police. (1) Chief Secretary to the Government of Madras. (2) Secretary to the Government of Madras in the Home Department. (3) Inspector General of Police. (4) Seniormost Deputy Inspector General of Police (who may or may not be the Commissioner of Police, Madras City).

	1	2	3
8	Mysore	.(1) Chief Secretary to the Government of Mysore. (2) Secretary to the Government of Mysore in the Home Department. (3) Inspector General of Police. (4) Seniormost Deputy Inspector General of Police.	
9	Orissa	(1) Chief Secretary to the Government of Orissa. (2) Secretary to the Government of Orissa in the Home Department. (3) Inspector General of Police. (4) Seniormost Deputy Inspector General of Police.	
10	Punjab	(1) Chief Secretary to the Government of Punjab. (2) Secretary to the Government of Punjab in the Home Department. (3) Inspector General of Police.	
11	Rajasthan	(1) Chief Secretary to the Government of Rajasthan. (2) Secretary to the Government of Rajasthan in the Home Department. (3) Inspector General of Police. (4) Seniormost Deputy Inspector General of Police.	
12	Uttar Pradesh	(1) Chief Secretary to the Government of Uttar Pradesh. (2) Secretary to the Government of Uttar Pradesh in the Home Department. (3) Inspector General of Police. (4) Deputy Inspector General of Police nominated by the State Government.	
13	West Bengal	(1) Chief Secretary to the Government of West Bengal. (2) Two Commissioners of Divisions. (3) Inspector General of Police. (4) Commissioner of Police, Calcutta."	

2. The amendments hereby made shall be deemed to have come into force on the 1st November, 1956.

[No. 13/21/56-AIS III-D.]

**G.S.R. 120.**—In pursuance of rule 7 of the Indian Administrative Service (Probation) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendment in the Indian Administrative Service (Probationers' Final Examination) Regulations, 1955, namely:—

In the said Regulations, for the Second Schedule, the following Schedule shall be substituted and shall be deemed to have been substituted with effect from the 1st November, 1956, namely:—

#### THE SECOND SCHEDULE

[See Clause (b) of regulation 4.]

State	Regional Languages
Andhra Pradesh	Telugu or Urdu
Assam	Assamese or Bengali
Bihar	Hindi.
Bombay	Marathi or Gujarati.
Kerala	Malayalam.
Madhya Pradesh	Hindi.
Madras	Tamil, Malayalam, Kannada, or Telugu.
Mysore	Kannada.
Orissa	Oriya, Telugu or Bengali.
Punjab	Hindi or Punjabi (in Gurumukhi script).
Rajasthan	Hindi.
Uttar Pradesh	Hindi.
West Bengal	Bengali or Hindi.

[No. 13/21/56-AIS III-E.]

**G.S.R. 121.**—In pursuance of sub-rule (2) of rule 8 of the Indian Administrative Service (Recruitment) Rules, 1954, the Central Government, in consultation with the State Governments and the Union Public Service Commission, hereby makes the following amendments in the Indian Administrative Service (Appointment by Selection) Regulations, 1956, namely:—

In the said Regulations, in sub-regulation (1) of regulation 2—

(i) for clause (d), the following shall be substituted, namely:—

“(d) ‘State’ means a State specified in the First Schedule to the Constitution other than the State of Jammu and Kashmir and the Union Territories;”;

(ii) for clause (f), the following shall be substituted, namely:—

“(f) ‘State Government’ means—

(i) in relation to a State in respect of which a separate cadre of the Service exists, the Government of such a State; and

(ii) in relation to a group of States in respect of which a joint cadre of the Service is constituted, the Government of one of such States forming that group to represent them in relation to the application of these regulations;”

(2) The amendments hereby made shall be deemed to have come into force on the 1st November, 1956.

[No. 13/21/56-AIS (III)-F.]

*New Delhi, the 8th March 1958*

**G.S.R. 122.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendment in the Indian Police Service (Uniform) Rules, 1954.

#### *Amendment*

In the Schedule to the said Rules, for paragraph 25, the following shall be substituted, namely:—

“25. *Bush Shirts.*—Infantry pattern, of khaki drill, cellular or twill, with khaki bone buttons, the size and shape of which shall be the same as those prescribed for the infantry pattern of bush shirt, and will have:—

- (a) two breast pockets 8"×6" with three point flaps 6" long by 2½" deep (fastened by one button), and a centre pleat 1½" wide;
- (b) two lower side inner pockets with slanting flaps, 8" long, 2½" deep and 1" backward slant;
- (c) full length sleeves with single cuffs, each having one button;
- (d) plain back, without pleats, with 1 vent at centre of back at bottom, 10" long;
- (e) the shirt open all the way down the front with 5 buttons showing and fastened by button holes in a reinforced edge 1½" wide;
- (f) stand and fall collar cut in one piece, measuring 3½" wide at the back and 4" at the front when finished;
- (g) adjustable shoulder straps, which should be slipped on to the shoulder through a loop;
- (h) loops at the side seams, to take a detachable belt; and
- (i) length down to the level of the knuckles when the fists are clenched and fully extended downwards.”

[No. 13/57-/57-AIS(III).]

**G.S.R. 123.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendment in the Indian Administrative Service (Regulation of Seniority) Rules, 1954.

### Amendment

In the said Rules, for rule 7, the following shall be substituted, namely:—

*"7. Fixation of seniority on transfer to another cadre.—(1) If an officer is transferred from one cadre to another in the public interest, his position in the gradation list of the cadre, to which he is transferred, shall be determined by the Central Government in accordance with the following principles:—*

- (i) his year of allotment shall remain unaffected;
- (ii) the following order shall be maintained among the different categories of officers of the same year of allotment and the seniority of the transferred officer *vis-a-vis* officers of his category shall be determined in the following manner:
  - (a) *Indian Civil Service officers*.—An Indian Civil Service officer shall take rank according to his original all-India seniority at the time of initial appointment;
  - (b) *War Service Recruits*.—A war service recruit shall be assigned position according to 'age';
  - (c) *Examination Recruits*.—The position of an officer appointed to the Service in accordance with rule 7 of the Indian Administrative Service (Recruitment) Rules, 1954, shall be in the order in which his name appears in the list prepared under rule 10 of the Indian Administrative Service (Probation) Rules, 1954;
  - (d) *State Services officers*.—An officer belonging to a State Civil Service or other State Service and appointed to the Service against the promotion quota or under the emergency recruitment scheme or extension to States scheme shall be graded mainly on the basis of age without thereby disturbing, as far as possible, the existing *inter se* seniority;
  - (e) *Emergency Recruits*.—An open market emergency recruit shall be ranked according to 'age'.

(2) If an officer is transferred from one cadre to another at his request, he shall be assigned a position on the gradation list of the cadre to which he is transferred, below all the officers of his category borne on that cadre who have the same year of allotment."

[No. 13/3/58-AIS(III)-A.]

**G.S.R. 124.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendment in the Indian Police Service (Regulation of Seniority) Rules, 1954.

### Amendment

In the said Rules, for rule 7, the following shall be substituted, namely:—

*"7. Fixation of seniority on transfer to another cadre.—(1) If an officer is transferred from one cadre to another in the public interest, his position in the gradation list of the cadre, to which he is transferred, shall be determined by the Central Government in accordance with the following principles:—*

- (i) his year of allotment shall remain unaffected;
- (ii) the following order shall be maintained among the different categories of officers of the same year of allotment and the seniority of the transferred officer *vis-a-vis* officers of his category shall be determined in the following manner:
  - (a) *Indian Police Officers*.—An Indian Police Officer shall take rank according to his original all-India seniority at the time of initial appointment;
  - (b) *War Service Recruits*.—A war service recruit shall be assigned position according to 'age';
  - (c) *Examination Recruits*.—The position of an officer appointed to the Service in accordance with rule 7 of the Indian Police Service (Recruitment) Rules, 1954, shall be in the order in which his name appears in the list prepared under rule 10 of the Indian Police Service (Probation) Rules, 1954;

(d) *State Service officers*.—An officer belonging to a State Police Service and appointed to the Service against the promotion quota or under the emergency recruitment scheme or extension to States scheme shall be graded mainly on the basis of age without thereby disturbing as far as possible the existing *inter se* seniority;

(e) *Emergency Recruits*.—An open market emergency recruit shall be ranked according to 'age'.

(2) If an officer is transferred from one cadre to another at his request, he shall be assigned a position on the gradation list of the cadre to which he is transferred, below all the officers of his category borne on that cadre who have the same year of allotment."

[No. 13/3/58-AIS(III)-B.]

**G.S.R. 125.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), in so far as it applies to members of the Indian Administrative Service, who, before becoming such members, were members of the Indian Civil Service, the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the Indian Civil Service Provident Fund Rules, 1942.

#### *Amendments*

In the said Rules,

(1) in rule 7-A, at the end of clause (a), the following shall be inserted, namely:—

"or reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund, or without any loan from the Consolidated Fund of India or the Consolidated Fund of a State.";

(2) in rule 7-B,

(a) for clause (b) of sub-rule (1), the following shall be substituted, namely:—

"(b) in the case of building or acquiring a suitable house for his residence, the actual cost of the house including the cost of the site or the amount required for repayment of the loan taken for this purpose and in the case of reconstructing, or making additions or alterations to, a house already owned or acquired by him, ten thousand rupees;"

(b) in sub-rule (3), for the words "the construction of", the words "constructing, reconstructing, or making additions or alterations to," shall be substituted;

(3) in sub-rule (1) of rule 7-D,

(a) in clause (a), for the word "that" occurring in the opening portion, the words "that, except in the case of withdrawal for reconstructing, or making additions or alterations to, a house under clause (a) of rule 7-A," shall be substituted;

(b) the following shall be inserted as clause (g), namely:—

"(g) that in the case of withdrawal for reconstruction of or making additions or alterations to, a house under clause (a) of rule 7-A, the work shall commence within six months from the date of such withdrawal and shall be completed within a period of one year from such commencement."

2. The amendments hereby made shall be deemed to have come into force on the 23rd March, 1957.

[No. 13/13/58-AIS (III).]

**G.S.R. 126.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), in so far as it applies to members of the Indian Administrative Service, who, before becoming such members, were members of the Indian Civil Service, the Central Government, after consultation with the Governments of the States concerned hereby makes the following amendments in the Indian Civil Service (Non-European Members) Provident Fund Rules, 1943.

*Amendments*

In the said rules,

(1) in rule 6-A, at the end of clause (a) the following shall be inserted, namely:—

“or reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund, or without any loan from the Consolidated Fund of India or the Consolidated Fund of a State.”;

(2) in rule 6-B,

(a) for clause (b) of sub-rule (1), the following shall be substituted, namely:—

“(b) in the case of building or acquiring a suitable house for his residence, the actual cost of the house including the cost of the site or the amount required for repayment of the loan taken for this purpose and in the case of reconstructing, or making additions or alterations to, a house already owned or acquired by him, ten thousand rupees.”;

(b) in sub-rule (3), for the words “the construction or”, the words “constructing, reconstructing, or making additions or alterations to,” shall be substituted;

(3) in sub-rule (1) of rule 6-D,

(a) in clause (a), for the word “that” occurring in the opening portion, the words “that, except in the case of withdrawal for reconstructing, or making additions or alterations to, a house under clause (a) of rule 6-A,” shall be substituted;

(b) the following shall be inserted as clause (g), namely:—

“(g) that in the case of withdrawal for reconstruction of, or making additions or alterations to, a house under clause (a) of rule 6-A, the work shall commence within six months from the date of such withdrawal and shall be completed within a period of one year from such commencement.”

2. The amendments hereby made shall be deemed to have come into force on the 23rd March, 1957.

[No. 13/13/58-AIS(III)-A.]

**G.S.R. 127.**—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), in so far as it applies to members of the Indian Police Service, who, before becoming such members, were members of the Indian Police, the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the Secretary of State's Services (General Provident Fund) Rules, 1943.

*Amendments*

In the said Rules,

(1) in rule 9-A, at the end of clause (a) the following shall be inserted, namely:—

“or reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund, or without any loan from the Consolidated Fund of India or the Consolidated Fund of a State.”;

(2) in rule 9-B,

(a) for clause (b) of sub-rule (1), the following shall be substituted, namely:—

“(b) in the case of building or acquiring a suitable house for his residence, the actual cost of the house including the cost of the site or the amount required for repayment of the loan taken for this purpose and in the case of reconstructing, or making additions or alterations to, a house already owned or acquired by him, ten thousand rupees.”;

(b) in sub-rule (2), for the words “the construction of”, the words “constructing, reconstructing, or making additions or alterations to,” shall be substituted;

(3) in sub-rule (1) of rule 9-D,

(i) in clause (a), for the word "that" occurring in the opening portion, the words "that, except in the case of withdrawal for reconstructing, or making additions or alterations to, a house under clause (a) of rule 9-A," shall be substituted;

(ii) the following shall be inserted as clause (g), namely:—

"(g) that in the case of withdrawal for reconstruction of, or making additions or alterations to, a house under clause (a) of rule 9-A, the work shall commence within six months from the date of such withdrawal and shall be completed within a period of one year from such commencement."

2. The amendments hereby made shall be deemed to have come into force on the 23rd March, 1957.

[No. 13/13/58-AIS(III)-B.]

P. PRABHAKAR RAO, Dy. Secy.

#### ERRATUM

In the Ministry of Home Affairs' Notification No. 15/8/53-Pub. I, dated 5th April 1957, published in the Gazette of India, Part II—Section 3, dated 13th April 1957, as S.R.O. 1154, the following correction is to be made:—

Page 695, 4th line—

For "included woman, "family" will include her husband residing with and"

Read "included in a family for the purpose of these rules. If the Minister is a"

\*

#### MINISTRY OF FOOD AND AGRICULTURE

(Department of Agriculture)

(FAMINE)

New Delhi, the 3rd March 1958

G.S.R. 128.—With reference to Clause (b) of Rule 3 of the Rules published with the late Department of Revenue and Agriculture notification No. 1616-F, dated the 25th July, 1900, as amended from time to time, the Government of Madras have appointed Shri S. Anantharamakrishnan, of Amalgamation (Private) Ltd., Madras, as a member of the Board of Management, Indian People's Famine Trust, vice late Dr. R. M. Alagappa Chettiar.

[No. 19-6/57-CG.]

A. B. LAL, Under Secy.

#### MINISTRY OF TRANSPORT & COMMUNICATIONS

(Department of Transport)

(Transport Wing)

PORTS

New Delhi, the 10th March 1958

G.S.R. 129.—In exercise of the powers conferred by sub-section (1) of section 6 of the Indian Ports Act, 1908 (15 of 1908), the Central Government hereby makes the following further amendment in the Vizagapatam Port Rules and

Scale of Rates, the same having been previously published as required by sub-section (2) of the said section namely:—

*Amendment*

In the said Rules, in the "Rule for goods in Transit", under Part I—"Imports"—

(1) for the words "five days" occurring in rule 1 the words "two days" shall be substituted:

(2) For rule 7 the following rule shall be substituted namely:—

"7. If at any time the Traffic Manager should apprehend a serious congestion in the transit sheds or other spaces allotted for goods in transit to the detriment of the rapid transit of goods through the Port, he may direct the owners or consignees of any specified goods to remove such goods from the Port premises within a given time. If the goods are not removed within that time, the Traffic Manager may cause them to be removed and restacked in another place within the transit shed or other places allotted for goods in transit at the risk and expense of the owner or the consignees. Goods so removed will be charged with transit dues at the rate of Rs. 1.50 per ton per diem, and will also not be eligible for the concession given under rule 11".

[No. 17-PIII(18)/56-PG.]  
D. A. R. WARRIOR, Under Secy.

**MINISTRY OF WORKS, HOUSING AND SUPPLY**

**(Central Boilers Board)**

*New Delhi, the 7th March 1958*

**G.S.R. 130.**—In exercise of the powers conferred by section 28 of the Indian Boilers Act 1923 (5 of 1923), the Central Boilers Board hereby makes the following further amendment in the Indian Boiler Regulations, 1950 the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely:—

In the said Regulations, for sub-regulation (d) of regulation 166, the following sub-regulation shall be substituted, namely:—

"(d) The cross bars shall be of substantial proportions and of mild or wrought steel."

[No. BL-20(29)/56.]

**G.S.R. 131.**—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923) the Central Boilers Board hereby makes the following further amendment in the Indian Boiler Regulations 1950 the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely:—

In the said Regulations, for sub-regulation (c) of regulation 378, the following sub-regulation shall be substituted, namely:—

"(c) The attachment for the Inspector's pressure gauge shall be in order."

[No. BL-20(13)/57.]

**G.S.R. 132.**—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), and in partial modification of the notification of the Government of India in the Ministry of Works, Housing and Supply S.R.O. No. 3608 dated the 3rd December 1954, is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 30th April 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

*Draft Amendment*

In the said Regulations—

for the last sentence of clause (a) of regulation 48 and 53 the following shall be substituted, namely:—

"The steel maker shall prove to the satisfaction of the Inspecting Authority that the steel is of the required high temperature creep strength".

[No. BL-304(10)/52-Part-II.]

*New Delhi, the 8th March 1958*

**G.S.R. 133.**—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 30th April, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

*Draft Amendment*

In the said Regulations,

for sub-regulation (2) of regulation 3 the following sub-regulation shall be substituted, namely:—

“(2) Notwithstanding anything contained in sub-regulation (1) the Chief Inspector may, subject to the provisions of Regulations 7 and 8, register a boiler and order the issue of a certificate authorising the use thereof, under any of the following circumstance, namely—

- (i) When the material used in the construction of a boiler, steam pipe, economiser or super-heater is not in conformity with the Indian Boiler Regulations but is known to be commonly used in other countries as being suitable for use in the construction of boilers and steam pipes, provided that such material is not specifically prohibited by the Regulations;
- (ii) when the constructional features of a boiler, steam pipe, economiser or superheater are not in conformity with the Regulations but are not considered by the Board to be inferior in strength to those prescribed in the Regulations and form part of the usual manufacturing practice of boilers and steam pipes in other countries;
- (iii) when a boiler, steam pipe, economiser or superheater has obviously been built in conformity with the regulations but no certificate as required under the regulations is forthcoming.

[No. S&P.II/BL-20(4)/56.]

M. N. KALE, Secy

**MINISTRY OF REHABILITATION**

*New Delhi, the 28th February 1958*

**G.S.R. 134/R Admt. XX.**—In exercise of the powers conferred by Section 40 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby makes the following further amendments to the Displaced Persons (Compensation and Rehabilitation) Rules, 1955, namely:—

In the said rules:—

for sub-rule (1) of rule 109, the following sub-rule shall be substituted, namely:—

- “(1) The payment of Compensation shall be made by the Pay and Accounts Officer, Ministry of Rehabilitation. The Regional Settlement Commissioner or a gazetted officer authorised by him in this behalf shall submit to the Pay and Accounts Officer bills for individual claimants. The Pay and Accounts Officer, after pre-check of each bill, shall issue demand drafts or cheques, as the case may be, in respect of individual claimants and send them to the Regional Settlement Commissioner or the authorised officer, as the case may be, for delivery to them.”

[No. 9(1)57/S.A.]

P. GANGULEE, Dy. Secy.

## MINISTRY OF HEALTH

New Delhi, the 3rd March 1958

## ALL INDIA INSTITUTE OF MEDICAL SCIENCES RULES, 1958

**G.S.R. 135.**—In exercise of the powers conferred by section 28 of the All India Institute of Medical Sciences Act, 1958 (25 of 1956), read with the proviso to sub-section (1) of that section, the Central Government hereby makes the following rules, namely:—

**1. Short title and commencement.**—(1) These rules may be called the All India Institute of Medical Sciences Rules, 1958.

(2) They shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the All India Institute of Medical Sciences Act, 1958 (25 of 1956);
- (b) "Director" means the Director of the Institute;
- (c) "Government" means the Central Government;
- (d) "President" means the President of the Institute;
- (e) "Section" means a section of the Act.

**3. Nomination of representatives of medical faculties.**—For the purpose of nomination of members under clause (f) of section 4, the medical faculty of every Indian University will be requested to select four persons, two from among the members of that faculty and two others from among the members of the faculties of other Indian Universities. From among the persons so selected, all the medical faculties will be requested to elect four persons on the system of the single transferable vote; and the persons so elected may be nominated by the Government.

**4. Filling up of casual vacancies.**—Any casual vacancy in the office of member other than an ex-officio member shall be filled by nomination or election, as the case may be, in accordance with the provisions of section 4.

**5. Allowances of President and Members.**—(1) The President or any member shall not be entitled to any allowance or other remuneration; he may, however, draw the travelling and daily allowances, if any, to which he may be eligible under the regulations framed under section 29.

(2) Nothing in sub-rule (1) shall apply to the Director who may draw the salary and allowances attached to the post of Director.

**6. Standing Finance Committee.**—(1) There shall be constituted a Standing Finance Committee which shall include the member representing the Ministry of Finance. The Institute may also constitute any other standing or ad hoc committee in accordance with sub-section (5) of section 10.

(2) The following matters shall be referred to the Standing Finance Committee which shall consider them and make its recommendations thereon, namely:—

- (a) annual accounts showing the receipts and expenditure of the Institute together with the audit report thereon;
- (b) budget estimates showing the estimated receipts and expenditure of the Institute;
- (c) all proposals for the creation of new posts;
- (d) all financial matters pertaining to the Institute;
- (e) all matters relating to the invitation and acceptance of tenders.

**7. Creation of Posts and Appointments thereto.**—(1) The Institute may create posts, subject to specific provision in the budget, on scales of pay applicable to similar posts under the Government or on scales of pay approved by the Government, classify them into grades and specify their designations:

Provided that no post carrying an initial salary of Rs. 350 or more per mensem may be created except with the previous approval of the Government.

(2) Appointment to any of the posts referred to in sub-rule (1) shall be made by the Institute on the recommendation of a Selection Committee constituted with the approval of the Government.

(3) Appointment to the post of Director and posts carrying an initial salary of Rs. 350 or more per mensem shall be made by the Institute with the prior approval of the Government.

**8. Budget Estimates.**—The Annual Budget showing the estimated receipts and expenditure of the Institute shall be prepared in two parts in such form as may be laid down by the Government and shall be submitted to it in triplicate not later than the 15th October each year, namely:—

Part I relating to standing charges; and

Part II relating to fresh charges.

**9. Deposits into and withdrawals from the Fund.**—(1) All moneys credited to the Fund shall be deposited in the State Bank of India, New Delhi.

(2) The Fund shall be operated by the Director, and withdrawals from the Fund shall be made by cheques signed by the Director or an officer of the Institute duly authorised by the Director in this behalf.

(3) All bills shall be pre-checked by an Accounts Officer of the Institute.

**10. Annual Statement of Accounts.**—The annual statement of accounts including the balance-sheet of the Institute shall be in such form as may be laid down by the Government. The statement pertaining to each year ending with the 31st March together with the audit report thereon shall be forwarded annually to the Government, together with 30 spare copies thereof, not later than the 31st December, following.

**11. Annual Reports.**—The annual report referred to in section 19 shall relate to the year ending with the 31st March of each year and be submitted to the Government, together with 50 spare copies thereof, not later than the 31st August following.

**12. Returns.**—The Institute shall furnish to the Government returns and information in such form and manner as may be required by the Government.

[No. F.17-34/58-P(HII).]

D. J. BALARAJ, Dy. Secy.

### MINISTRY OF FINANCE

#### (Communications Division)

New Delhi the 28th February 1958

**G.S.R. 136.**—In exercise of the powers conferred by section 6 of the Post Office National Savings Certificates Ordinance, 1944 (42 of 1944), the Central Government hereby makes the following further amendments in the Post Office National Savings Certificates Rules, 1944 namely:—

In the said Rules—

(1) In rule A (2), for clause (vi), the following clause shall be substituted namely:—

“(vi) Registered Co-operative Societies excluding Co-operative Banks but including Co-operative Land Mortgage Banks—

(a) in the Society's/Bank's own name from the funds of the Society/Bank, or

(b) on behalf of the Society's members/Bank's clients”.

(2) In rule B—(1) in clause (e) of sub-rule (4), for the expression “Rule A (2) (vi)” the expression “rule A(2) (vi)(a)” shall be substituted.

(ii) after sub-rule (5), the following sub-rule shall be inserted, namely:—

(5A) Purchase of Certificates by Registered Co-operative Societies excluding Co-operative Banks, but including Land Mortgage Banks on behalf of their members/clients

[See rule A(2)(vi)(b)]

"In the case of purchase of certificates under rule A(2)(vi)(b), the Post Office Application Form for purchase may be signed either—

- (a) by the Society or the Bank; or
- (b) by the Society's member or the Bank's client.

In cases covered by item (a), the certificate will be made out in the name of the Society's member or the Bank's Client with the addition of the words "through name of the Society/Bank" to be added in brackets after the name.

The Society/Bank will represent the client in all subsequent transactions in respect of the certificates; and payment to the Society/Bank will operate as a complete discharge to Government.

The Society/Bank shall satisfy itself that the limit of holding prescribed in rule D(4) is not exceeded.

In cases covered by item (b), the certificate will be made out in the name of the Society's member/Bank's client who signs the Application Form and all subsequent transactions relating to the certificates shall be carried on by the member/client with the Post Office direct, and not through the Society/Bank".

(3) In rule D(4)(a)(i), after the expression "Rules A(2)(iv)", the expression "(vi)(b)" shall be inserted.

(4) In rule D4(d), for the expression "Rule A(2)(vi)", the expression "Rule A(2)(vi)(a)" shall be substituted.

[No. 6-NSC/PTI/58.]

M. K. NAIR, Under Secy.

**(Department of Economic Affairs)**

*New Delhi, the 4th March 1958*

**G.S.R. 137.**—In exercise of the powers conferred by section 27 of the Foreign Exchange Regulation Act, 1947 (7 of 1947), the Central Government hereby makes the following further amendment in the Foreign Exchange Regulation Rules, 1952, namely:—

In the First Schedule to the said Rules, after Form PP, the following Form V.P./C.O.D. shall be inserted, namely:—

**"THIS FORM SHOULD NOT BE PASTED ON THE PARCEL**

**Form V.P./C.O.D.**

(This Form should be forwarded to the nearest office of the Reserve Bank of India by the Post Office through which the goods have been despatched).

**EXCHANGE CONTROL**

**Parcel Receipt No.**

**Serial No.**

**Name of Post Office**

(Declaration required from exporter before sending goods by post on V.P./C.O.D. basis to territories outside India other than Nepal, Tibet, Bhutan and the Portuguese Territories in India).

1. Name and address of exporter:

2. Name and address of consignee:

3. Short description and quantity of goods:

4. Invoice value of goods stating currency:

I/We hereby declare that I/We am/are the seller/s of the goods in respect of which this declaration is made and that the particulars given above are true and that the invoice value declared is the full export of the goods.

**(Signature of exporter/s)**

**Date:**

**NOTE: All details of this Form must be correctly completed."**

[No. F.21(6)-E.F.II/57.]

**R. V. SUBRAHMANIAN, Dy. Secy.**

## (Department of Economic Affairs)

## CORRIGENDUM

New Delhi, the 24th February 1958

**G.S.R. 138.**—In the Notification of the Ministry of Finance (Department of Economic Affairs) S.R.O. 451 dated the 18th January, 1958 published in Part II, Section 3 of the Gazette of India dated the 8th February, 1958 for "Shri M. P. Krishnan, I.C.S." please read "Shri H. R. Krishnan, I.C.S."

[No 1(5)-E&amp;P/57-1242/58.]

T. V. BALAKRISHNAN, Under Secy.

## (Department of Revenue)

## CENTRAL EXCISES

New Delhi, the 15th March 1958

**G.S.R. 139.**—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment to the Central Excise Rules, 1944, namely:—

In the said rules, in rule 11, for the words "unless a written claim is lodged with the proper officer", the words "unless the claimant makes an application for such refund under his signature and lodges it with the proper officer" shall be substituted.

[No. 31/58.]

S. K. BHATTACHARJEE, Dy. Secy.

## (Department of Revenue)

## CORRIGENDUM

New Delhi, the 10th March 1958

**G.S.R. 140.**—In the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 72, dated the 25th February, 1958, published at pages 63—67 of Part II, Section 3, sub-section (i) of the Gazette of India, dated the 1st March, 1918/Phalgun 10, 1879, the following amendments shall be made:—

- (i) On page 64, in the first line of Rule 9, delete one "as";
- (ii) On page 65, in the fifth line of Rule 20 for the word "payable" substitute the words "will also";
- (iii) On page 66, in the fifth line of Rule 21, add the words "must be submitted" after the words "in support of age";
- (iv) On page 66, in the first line of the Form of Certificate in Rule 25 for the word "son" substitute the words "Son/daughter/wife" and in the sixth line insert the words "his/her" before the word "family";
- (v) On page 67, in the third line of Rule 27(b)(ii) for the word "not" substitute the word "got".

[No. F. 4/25/57-Adm.VII.]

BRIJ BHUSHAN LAL, Under Secy.

## CENTRAL BOARD OF REVENUE

## EXPENDITURE-TAX

New Delhi, the 8th March 1958

**G.S.R. 141.**—In exercise of the powers conferred by section 41 of the Expenditure-Tax Act, 1957 (29 of 1957), the Central Board of Revenue hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Expenditure-tax Rules, 1958.

(2) They shall come into force on the 1st day of April, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "The Act" means the Expenditure-tax Act, 1957;
- (b) "Form" means a Form appended to these rules;
- (c) "Section" means a section of the Act;
- (d) "Tax" means the expenditure-tax payable under the Act.

**3. Return of Expenditure.**—The return of expenditure to be furnished by a person to the Expenditure-tax Officer under sub-section (1) or sub-section (2) of section 13 or section 14 shall be in **Form A** and shall be verified in the manner specified therein.

**4. Assessment and notice of demand.**—(1) Particulars relating to the assessment of any tax, or to the imposition of any penalty, due in consequence of an order passed under the Act, shall be drawn up in **Form B**.

(2) Notice of demand under section 28 in respect of such tax or penalty shall be in **Form C**.

**5. Appeal to Appellate Assistant Commissioner.**—(1) An appeal under section 21 shall be—

- (a) In **Form D** if the assessee objects to the amount of his taxable expenditure determined under the Act or to the amount of tax determined as payable by him under the Act or denies his liability to be assessed under the Act;
- (b) In **Form E** if the assessee objects to any penalty imposed by the Expenditure-tax Officer under Section 17;
- (c) In **Form F**, if the assessee objects to any order of the Expenditure-tax Officer under sub-section (2) of section 19;
- (d) In **Form G**, if the assessee objects to any penalty imposed by the Expenditure-tax Officer under sub-section (1) of section 46 of the Income-tax Act as applied under section 30 for the purpose of expenditure-tax.

(2) Every such appeal shall be verified in the manner specified in the Form applicable thereto.

**6. Appeal to Appellate Tribunal.**—An appeal to the Appellate Tribunal under section 22 or section 24 shall be in **Form H** and shall be verified in the manner specified therein.

**7. Application for reference to High Court.**—An application under sub-section (1) of section 25 requiring the Appellate Tribunal to refer to the High Court any question of law shall be in **Form I**.

**8. Verification by whom to be signed.**—Verification for the purpose of rule 3, rule 5 or rule 6 shall be signed;

- (a) if the person concerned is an individual, by the individual himself;
- (b) if the person concerned is a Hindu undivided family, by the karta.

**9. Qualifications of certain persons to appear as authorised representatives.**—

Any person may, if authorised by the assessee in writing in this behalf, appear on his behalf for the purpose of section 40 provided that—

- (i) such person is an Income-tax Practitioner as defined in clause (iv) of sub-section (2) of section 61 of the Income-tax Act;
- (ii) he has at any time before the 1st day of October, 1957, appeared before any Income-tax Authority in his capacity as Income-tax Practitioner; and
- (iii) he is not disqualified to represent an assessee in any income-tax proceeding by reason of any direction made under sub-section (3) of section 61 of the Income-tax Act.

## FORM A

(See Rule 3)

Return of expenditure under sub-section (1) or sub-section (2) of Section 13 or Section 14 of the Expenditure-Tax Act, 1957.

Expenditure-tax Assessment Year.....

Previous year (commencing on.....and ending on.....)

Name of the assessee.....

Address to which notices, letters etc., should be sent : .....

Individual*	Citizen of India*	*Resident and ordinarily resident in India
Hindu undivided* family	Not a citizen of India*	*Resident but not ordinarily resident in India
		*Not resident in India

\*Delete portions inapplicable.

## PART I

(Statement of total expenditure and taxable expenditure incurred during the previous year ended on.....)

(1) Total expenditure incurred by the assessee otherwise than through his account-books, during the previous year as per Annexure I. ....

(2) Expenditure incurred by the assessee during the previous year and entered in his account-books pertaining to any business, profession or vocation as per Annexure II. ....

(3) Aggregate expenditure incurred, whether directly or indirectly, by any other person for meeting any obligation or personal requirement of the assessee or any of his dependants [See section 4(i)] ....

Less Rs. 5,000.

Rs. 5,000

(4) Any expenditure incurred, whether directly or indirectly, by any dependent of the assessee for the benefit of the assessee or of any of his dependants out of any gift, donation or settlement on trust or out of any other source made or created by the assessee [See section 4(ii)] ....

(5) Total of (1), (2), (3) and (4) ....

Less—

(6) Total amount of expenditure on which no tax is payable under section 5 as per Annexure III. ....

(7) Balance [Item(5) minus Item (6)] ....

(8) Deductions and allowances claimed under section 6 as per Annexure IV. ....

(9) Taxable expenditure [Item (7) minus Item(8)] ....

## PART II

(Statement of aggregate net income of the assessee from all sources during the previous year ended on.....)

A. (1) Total income during the previous year assessed or assessable under the Income-tax Act :	.....
(2) Income-tax and super-tax actually paid or payable on item (1)	.....
(3) Net income [Item (1) minus item (2)]	.....
B. (1) Total income from agriculture during the previous year not liable to income-tax	.....
(2) Any tax payable on item (1) in any State	.....
(3) Net income [item (1) minus item (2)]	.....
C. Other incomes not included in categories A and B.	
(1) Where the assessee is an employee :	
(a) any special allowance or benefit not being in the nature of entertainment allowance or other perquisite within the meaning of section 7(1) of the Income-tax Act received from the employer :	.....
(b) passage moneys, if any, received from the employer :	.....
(2) Any income received as privy purse under article 291 of the Constitution :	.....
(3) Interest on the 10-year Treasury Savings Deposit Certificates or the monthly payments on the 15-year Annuity Certificates issued by or under the authority of the Central Government	.....
(4) Interest on deposits in Post Office Savings Bank, Post Office Cash Certificates, Post Office National Savings Certificates and Post Office National Plan Certificates	.....
(5) Any capital gains or any casual or non-recurring receipts, not liable to be included in the total income for purposes of assessment under the Income-tax Act.	.....
(6) Any other income from any source, wherever arising, not included in items (1) to (5) :	.....
(7) Total of items (1) to (6)	.....
D. Net aggregate income from all sources [i.e. Total of A(3)+B(3)+C(7)]	.....

## ANNEXURE I

[See Part I—Item (1)]

[Computation of total expenditure (other than expenditure entered in assessee's account-books pertaining to any business, profession or vocation) incurred during the previous year ended on.....]

A. Aggregate value of assets and receipts, excluding those entered in assessee's account-books, pertaining to any business, profession or vocation.—	
1. Bank balances as on the 1st day of the previous year	.....
2. All other cash at the disposal of the assessee as on the 1st day of the previous year.....	.....
3. Income, profits and gains received during the previous year.....	.....
4. Receipts from sale of assets or realisation of investments during the previous year.....	.....
5. Receipts arising during the previous year from settlements, trusts, bequests, gifts and policies of insurance	.....

6. Monies withdrawn during the previous year from assessee's personal accounts (including current, drawings or capital account).	.....
7. Borrowings during the previous year	.....
8. All other receipts in money or money's worth during the previous year, not included in items 3 to 7 <i>(Value of perquisites received by an employee from his employer is also to be included in this item).</i>	.....
9. Debts incurred during the previous year for meeting any expenditure :	.....
Total of items 1 to 9	.....

*Less*

B. Aggregate value of assets as on the last day of the previous year excluding those entered in assessee's account books, pertaining to any business, profession or vocation.	.....
1. Bank balances	.....
2. All other cash at the disposal of the assessee	.....
3. Monies added to assessee's personal accounts (including current, drawings, or capital accounts)	.....
4. Money's worth remaining in hand out of item 8 above	.....

Total of items 1 to 4 : .....

A—B : Total expenditure incurred otherwise than through account books pertaining to any business, profession or vocation (to be shown in Part I of the Return)

NOTE.—1. Expenditure entered in assessee's account books pertaining to any business, profession or vocation should be shown in Annexure II ; here should be shown all other expenditure, namely :

- (i) expenditure recorded in assessee's account books not pertaining to business, profession or vocation ;
- (ii) expenditure not entered in the account books ; and
- (iii) expenditure for which no accounts or account books are maintained.

2. For amounts exempted from tax out of the expenditure as computed in this Annexure, please see Annexure III.

## ANNEXURE II

[See Part I—Item (2)]

*[Statement of expenditure entered in assessee's account books pertaining to any business, profession or vocation.]*

1. Total of amounts debited to trading and profit and loss accounts (Vide copies of the accounts and balance sheet attached).	.....
2. Amounts debited to assessee's personal accounts (including current, drawings or capital accounts)	.....
3. Amounts laid out in purchase of assets not wholly and exclusively used for purposes of business, profession or vocation or for purpose of earning income from any other source	.....
4. Amounts of chargeable expenditure debited to any accounts not included in items (1) to (3).	.....

[Total amount to [be shown against item (2) of part I of the Return]

NOTE.—Any person who keeps account books for business, profession or vocation should enter here the expenditure entered in the account books.

Any expenditure not entered in these account books should be shown in Annexure I.

## ANNEXURE III

[See PART I—ITEM (6r)]

[Statement of Expenditure included in Annexures I and II but exempt from tax under Section 5]

Any expenditure incurred under the clauses specified below of section 5—	Included in Annexure I	Included in Annexure II
(a) wholly and exclusively for the purpose of business, profession, vocation or occupation or of earning income from any other source—	.....	.....
(i) revenue expenditure	.....	.....
(ii) capital expenditure	.....	.....
(b) by the assessee or on his behalf by his employer, wholly and necessarily in connection with the discharge of duties arising out of his employment ;	.....	.....
(c) by the assessee or on his behalf wholly and necessarily in connection with the discharge of any duties assigned to him by the Government ;	.....	.....
(d) on behalf of the assessee by way of passage concessions as are referred to in clause (via) of sub-section (3) of section 4 of the Income-tax Act ;	.....	.....
(e) in connection with the acquisition of any immovable property or in the construction, repair, maintenance or improvement of any immovable property belonging to the assessee ;	.....	.....
(f) by way of investment in deposits, loans, shares, securities, bullion, precious stones or jewellery ;	.....	.....
(g) in the purchase of—	.....	.....
(i) products of cottage industries in India ;	.....	.....
(ii) books ;	.....	.....
(iii) works of art ;	.....	.....
(subject to the rules, if any, made by the Central Government in this behalf) ;	.....	.....
(h) by way of contribution as capital to a firm or other association of persons in consideration of a share in the profits of the firm or association ;	.....	.....
(i) by way of repayment of loan or other borrowing or by way of payment of interest thereon (not being interest on any loan or other borrowing utilised for incurring expenditure liable to tax under the Act) ;	.....	.....
(j) by way of, or in respect of, any gift, donation, or settlement on trust or otherwise for the benefit of any other person	.....	.....
(k) for paying premiums in respect of any policy of insurance—	.....	.....
(i) on the life of the assessee or any of his dependents ;	.....	.....
(ii) for the education or marriage of any of his dependents ;	.....	.....
(iii) for insuring the assessee's health or covering any accident or disability ;	.....	.....
(iv) for covering any property against loss or damage due to fire or theft (excluding aircraft, motor vehicles or other transport vehicles) ;	.....	.....
(l) in the purchase or maintenance of live-stock ;	.....	.....
(m) for any public purpose of a charitable or religious nature	.....	.....
(i) within India	.....	.....
(ii) outside India	.....	.....
(n) out of any allowance in the nature of entertainment allowance referred to in clause (ii) of sub-section (2) of section 7 of the Income-tax Act in respect of which income-tax is not payable	.....	.....

Included in Annexure I	Included in Annexure II
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## (o) outside India :

- (i) if the assessee is not a citizen of India and is not resident in India, from any source ; or .....
- (ii) if the assessee is not a citizen of India but is resident in India or being a citizen of India or a Hindu Undivided family, is not resident or not ordinarily resident in India, from any income or capital accrued or realised outside India ; .....
- (p) by way of contribution to a provident, thrift, or super-annuation fund .....
- (q) \*\*\*\*\* (not required from an assessee unless he is in receipt of privy purse) .....
- (r) in connection with any election to any legislative, municipal or other public authority in India for which the assessee, or any of his dependants, and in the case of a Hindu undivided family any member thereof, is a candidate. .....

TOTAL	.....	.....	.....
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(To be shown in Part I of the Return).....

NOTE.—The assessee can claim here any exempt expenditure only if it is already included in the total amount of expenditure arrived at in Annexure I or II, as the case may be.

## ANNEXURE IV

[See Part I—Item (8)]

*[Statement of deductions and allowances claimed under section 6 of the Expenditure Tax Act, 1957, whether expenditure has been entered in account books or not]*

## 1. Any expenditure incurred by the assessee—

- (i) in respect of civil or criminal proceedings to which he is a party [see section 6(1)(b)];
- (ii) (a) if an individual, in respect of his own marriage or the marriage of any of his dependants; or
- (b) if a Hindu undivided family, in respect of the marriage of the Karta or any other member of the family [see section 6(1)(c)];
- (iii) on the maintenance of his parents [see section 6(1)(c)];
- (iv) (a) if an individual, in respect of his own medical treatment or the medical treatment of any of his dependants or parents; or
- (b) if a Hindu undivided family, in respect of the medical treatment of the Karta or any other member of the family [see section 6(1)(f)];
- (v) (a) if an individual, in respect of the education of himself or any of his dependants in any country outside India; or

(b) if a Hindu undivided family, in respect of the education of any member of the family in any country outside India [see section 6(1)(g)];

(vi) in any country outside India, to the extent it is not admissible under sub-items (ii), (iii), (iv) and (v) [see section 6(1)(i)];

(This sub-item applies only to an assessee who is not a citizen of India but is resident in India.)

2. Four-fifths of any capital expenditure incurred in the purchase of furniture, motor-car, etc., for the personal use of the assessee or any of his dependants [see section 6(1)(d)].

3. Basic allowance [see section 6(1)(h)].

4. Total of items 1, 2 and 3.

[In lieu of item 4, the assessee can claim—

a deduction equal to 75 per cent. of his average annual expenditure during the three previous years immediately preceding the 'previous year' relevant to the assessment year 1958-59 computed in accordance with section 6(2) of the Act, subject to a maximum of—

Rs. 75,000 for the assessment year 1958-59.

Rs. 70,000 for the assessment year 1959-60.

Rs. 65,000 for the assessment year 1960-61.

Rs. 60,000 for the assessment year 1961-62.]

5. (a) Any taxes (including the expenditure tax), duties, cesses, rates or fees paid to the Government or a local authority (other than those not deductible) [see section 6(1)(a)];

(b) such portion of the taxes paid in any foreign country on income, wealth or expenditure as is attributable to the amount of the expenditure chargeable to tax [see section 6(4)].

6. Total deductions and allowance claimed. (Item 4 plus item 5).

(To be shown in Part I of the Return).

## ANNEXURE V

[Information regarding dependants as defined in section 2(g)]

Serial No	Name	Age	How related to the Individual
Dependants(s)			
I			
2			
3			
4			
.....			
.....			
(a) Dependant(s) [Coparcener(s)]			
I			
2			
3			
4			
.....			
.....			
(b) Dependant(s) [Other member(s)]			
I			
2			
3			
4			
.....			
.....			

## VERIFICATION

I declare that to the best of my knowledge and belief the information given in Parts I and II (including Annexures I, II, III, IV & V of this Return) is correct and complete, and that no amount of expenditure which is required to be taken into consideration for computing the taxable expenditure incurred during the previous year ended on..... has been omitted.

I further declare that

\* a citizen of India

I was \_\_\_\_\_ and

not a citizen of India

resident and ordinarily resident

resident but not ordinarily resident

\* \_\_\_\_\_ was

the family

non-resident

In India within the meaning of the Indian Income-tax Act, 1922 during the previous year for which the said Return is made.

Place.....

Signature.....

Date.....

Status.....

(State here whether "individual" or "Hindu undivided family".)

\*Delete portions inapplicable.

NOTE.—The return with the verification should be signed :—

(a) if the person concerned is an individual, by the individual himself ;

(b) if the person concerned is a Hindu undivided family, by the *Karta*.

## FORM B

[See RULE 4(1)]

*Assessment Form*

Assessment for ..... under section ..... of the Expenditure-tax Act, 1957

Name of assessee .....

Status .....

Whether a citizen of India\*  
not a citizen Indix\*

\*Resident and ordinarily resident

\*Resident but not ordinarily resident

\*Not resident

District/Area/Ward/Circle .....  
Number in the General Index Register .....*Computation of taxable expenditure*

(1) Total expenditure incurred by the assessee during the previous year as computed by the Expenditure-tax Officer .....

(2) Amount of expenditure incurred by others and liable to be included under section 4 of the Act .....

(3) Total of items (1) and (2) .....

(4) [Deductions permissible under sec. 6 of the Act] :

(i) Basic allowance : .....

(ii) Taxes paid and deductible .....

(iii) Other deductible expenditure .....

(5) Taxable expenditure [Item (3) *minus* item (4)] .....

(6) Tax payable on the amount shown in item (5) .....

(7) Penalty, if any, payable under the Act .....

(8) Amount of <sup>tax</sup>  
penalty already paid, if any .....(9) Net amount of expenditure-tax/penalty payable  
[Items (6)+(7) *minus* (8)] .....

Expenditure-tax Officer

Date .....

Address .....

\*Delete portions inapplicable.

## FORM C

[See Rule 4(2)]

## Notice of Demand under Section 28 of the Expenditure-Tax Act, 1957

To

.....  
.....

Status.....

G.I.R. No.

This is to give you notice that for the assessment year.....  
.....\*as specified in Form B

a sum of Rs..... being penalty under section 17 has been determined to be payable by you.

2. The amount is payable on or before the..... to the Treasury Officer, .....  
\*Sub-Treasury Officer at....., and if the amount is so paid, Agent, State Bank of India, ..... Reserve Bank of India, ..... you will be granted a receipt. A chalan is enclosed for the purpose.

3. If you do not pay the amount on or before the date specified above, you will be liable under section 46(1) of the Income-tax Act as applied for the purposes of expenditure-tax by section 30 of the Expenditure-tax Act, 1957, to a penalty which may be equal to the amount of the tax due from you.

\*4. If the total amount due, including the penalty, is not paid on or before ..... you will be liable to a further penalty (and a warrant of distress may be issued for the recovery of the whole amount due with costs).

\*5. The assessment has been made under sub-section (5) of section 15 of the Expenditure-tax Act, 1957, because you failed:

to make a return of your expenditure under section 13(2).  
to comply with the terms of the notice issued under section 15(2).  
to comply with the terms of the notice issued under section 15(4).  
assessment

6. If you intend to appeal against the ..... you may present an appeal under sub-section (1) of section 21 to the Appellate Assistant Commissioner of Expenditure-tax at ..... within 30 days of the receipt of this notice in Form D, or E, or G, as the case may be, duly stamped and verified as laid down in that Form.

Place.....

Date.....

Expenditure-tax Officer.

Address.....

\* Delete portions inapplicable.

## FORM D

[See Rule 5(1)(a)]

*Appeal under section 21 of the Expenditure-tax Act, 1957, Against Assessment to Expenditure-Tax.*

To

The Appellate Assistant Commissioner of Expenditure-tax,  
.....

The..... day of..... 19.....

The petition of..... residing at..... (Post Office),  
..... (District) ..... (State)..... sheweth as follows:

1. Under section 15 of the Expenditure-tax Act, 1957, for the assessment year.....

- (a) the taxable expenditure of your petitioner for the previous year ended on ..... has been determined at Rs.....
- (b) the amount of expenditure-tax payable by your petitioner has been determined at Rs.....

2. The notice of demand attached hereto was served upon your petitioner on.....

sub-section (1)

3. The assessment has been made under sub-section (3) of section 15 by sub-section (5)

the Expenditure-tax Officer, .....

4. Your petitioner claims that—

- \*(a) his taxable expenditure for the previous year was Rs.....
- \*(b) the amount of expenditure-tax payable by him works out at Rs.....
- \*(c) he is not liable to be assessed under the Act.

5. For the reasons stated in the grounds of appeal below, your petitioner prays that his claim may be allowed and appropriate relief granted.

6. The address for service of notices on the petitioner is.....

## GROUNDS OF APPEAL

1. |
2. |
3. |

.....

Signature.....

## VERIFICATION

I....., the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Signature:

Status:

(State whether Individual or Hindu undivided family).

Place.....

Date.....

\* Delete portions inapplicable.

NOTE.—(1) The appeal and the verification should be signed—

- (a) if the assessee appellant is an individual, by the individual himself;
- (b) if the assessee appellant is a Hindu undivided family, by the *Karta*.

(2) If the space for Grounds of Appeal is insufficient, they may be set out in an annexure duly signed.

## FORM E

[See Rule 5(1)(b)]

*Appeal under Section 21 of the Expenditure-tax Act, 1957, against the levy of penalty under Section 17 of the Act*

To

The Appellate Assistant Commissioner of Expenditure-tax,  
.....

The..... day of..... 19.....

In the matter of the expenditure-tax assessment for the assessment year  
.....

The petition of..... residing at..... (Post Office),  
(District) ..... (State) ..... showeth as follows:

1. Under section 17 of the Expenditure-tax Act, 1957, a penalty of  
Rs. .... has been imposed on your petitioner by the Expenditure-tax  
Officer, .....

2. The notice of demand attached hereto was received by your petitioner  
on.....

3. \*(a) Your petitioner had reasonable cause for not furnishing the  
return of his expenditure which he was required to furnish under  
sub-section (1)/(2) of section 13

## section 16

or for not furnishing it within the time allowed, and in the manner required.

\*(b) Your petitioner had reasonable cause for not complying with the notice  
under sub-section (2)/(4) of section 15.

\*(c) Your petitioner did not conceal the particulars of any expenditure or  
deliberately furnish inaccurate particulars thereof.

4. For the reasons given in the grounds of appeal below, your petitioner  
prays that the order of the Expenditure-tax Officer imposing penalty may be  
set aside or other appropriate relief granted.

5. The address for service of notices on the petitioner is.....

## GROUNDS OF APPEAL

- 1.
- 2.
- 3.

.....

Signature.....

## VERIFICATION

I....., the petitioner named in the above  
petition, do hereby declare that what is stated therein is true to the best of my  
information and belief.

Signature:

Status:

(State here whether "individual" or  
"Hindu undivided family").

Place.....  
Date.....

\* Delete portions inapplicable.

NOTE.—(1) The appeal and the verification should be signed—

(a) if the assessee appellant is an individual, by the individual him-  
self;

(b) if the assessee appellant is a Hindu undivided family, by the *Karta*.

(2) If the space for Grounds of Appeal is insufficient, they may be set out  
in an annexure duly signed.

## FORM F

[See Rule 5(1)(c)]

*Appeal under Section 21 of the Expenditure-tax Act, 1957, against the Expenditure-tax Officer's order under Section 19(2)*

To

The Appellate Assistant Commissioner of Expenditure-tax,  
.....

The..... day of..... 19.....

The petition of..... residing at..... (Post Office),  
..... (District) ..... (State).....

1. Your petitioner who belonged to a Hindu undivided family brought to the notice of the Expenditure-tax Officer at the time of assessment for the assessment year..... that a partition had taken place among the members of the family on..... and prayed that an order might be recorded to that effect under section 19(1) of the Expenditure-tax Act, 1957.

2. By his order, dated the..... (copy enclosed), intimation of which was received by your petitioner on..... the Expenditure-tax Officer..... has refused to record an order as prayed for in paragraph 1.

3. For the reasons stated in the grounds of appeal below, your petitioner prays—

- (i) that his claim that the joint family property has been partitioned as a whole in definite portions be accepted; and
- (ii) that the Expenditure-tax Officer may be directed to make the assessment as laid down in section 19(1).

4. The address for service of notices on your petitioner is.....

## GROUNDS OF APPEAL

- 1.
- 2.
- 3.

.....  
.....

Signature.....

## VERIFICATION

I,....., the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Signature:

Place.....

Date.....

Note.—(1) The appeal and the verification should be signed by the petitioner himself.

(2) If the space for Grounds of Appeal is insufficient, they may be set out in an annexure duly signed.

## FORM G

[See Rule 5(1)(d)]

*Appeal against penalty imposed under Section 46(1) of the Indian Income-tax Act, 1922, as applied under Section 30 of the Expenditure-tax Act, 1957*

To

The Appellate Assistant Commissioner of Expenditure-tax,

The..... day of..... 19.....

The petition of..... residing at..... (Post Office),  
 ..... (District) ..... (State)..... sheweth as  
 follows:

1. Under section 46(1) of the Indian Income-tax Act, 1922, as applied for the purposes of expenditure-tax by section 30 of the Expenditure-tax Act, 1957, the Expenditure-tax Officer, ..... has by his order, dated ..... (copy enclosed) imposed a penalty of Rs..... on your petitioner.

2. The notice of demand attached hereto was served on your petitioner on.....

3. The amount of tax due for payment in respect of the assessment year ..... is Rs..... and your petitioner has paid Rs.....

has not paid it.

4. For the reasons stated in the grounds of appeal below, your petitioner prays that the order of the Expenditure-tax Officer imposing the penalty upon your petitioner may be set aside or other appropriate relief granted.

5. The address for service of notices on your petitioner is.....

## GROUNDS OF APPEAL

1.

2.

3.

.....

Signature.....

## VERIFICATION

I....., the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Signature:

Status:

(State here whether "individual" or  
 "Hindu undivided family")

Place.....

Date.....

\* Delete portions inapplicable.

NOTE.—(1) The appeal and the verification should be signed—

(a) if the assessee appellant is an individual, by the individual himself;

(b) if the assessee-appellant is a Hindu undivided family, by the *Karta*.

(2) If the space for Grounds of Appeal is insufficient, they may be set out in an annexure duly signed.

## FORM H

[See Rule (6)]

*Appeal to the Appellate Tribunal under Section 22 (1) or Section 22(2) or Section 24(1) of the Expenditure Tax Act, 1957*

Before the Income-tax Appellate Tribunal, Bombay.

No. .... ET of 19.....

(To be filled in by office)

(Appellant)	<i>versus</i>	(Respondent)
1. State or Union Territory in which Expenditure-tax assessment has been made		.....
2. Expenditure-tax assessment year		.....
3. Expenditure-tax Officer who passed the original order		.....
4. Section of the Act under which the order aforesaid was passed		.....
5. Appellate Assistant Commissioner of Expenditure-tax who passed the order on appeal under section 21(5) or Commissioner of <i>Expenditure-tax</i> who passed the order on appeal under section 23(2)		.....
6. Date of service of order appealed against		.....
7. Address for service of notices on the appellant		.....
8. Address for service of notices on the respondent		.....
9. Relief claimed in appeal		.....

## GROUNDS OF APPEAL

1. Signature of the appellant.....
2. Signature of the authorised representative, if any.....
3. .....

## VERIFICATION

I....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified this day the.....of.....19.....

(Signature of the appellant.)

**NOTE.—(1)** The memorandum of appeal must be in triplicate and be accompanied by the original copy of the order appealed against or a certified copy thereof, together with a copy of the same and two copies of the order of the Expenditure-tax Officer relating thereto.

**(2)** In the case of an appeal by the assessee the memorandum of appeal must be accompanied by a fee of one hundred rupees. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Expenditure-tax Officer, and the triplicate chalan sent to the Appellate Tribunal with the memorandum of appeal. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) The memorandum of appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) If the space for grounds of appeal is insufficient, they may be set out in an annexure duly signed.

(5) Where the assessee is the appellant, against "respondent" should be shown—

(a) the Expenditure-tax Officer concerned, if the appeal is under section 22(1) or

(b) the Commissioner of Expenditure-tax concerned, if the appeal is under section 24(1).

(6) The appeal and the verification should be signed—

(a) if the assessee-appellant is an individual, by the individual himself;

(b) if the assessee-appellant is a Hindu undivided family, by the *Karta*.

### FORM I

[See Rule (7)]

Reference application under Section 25(1) of the Expenditure-tax Act, 1957

BEFORE THE INCOME-TAX APPELLATE TRIBUNAL, .....

The.....day of.....19....

In the matter of the assessment to expenditure-tax of.....  
for the assessment year.....

25 R.A. (E.T.) No.....

(to be filled in by office)

Vs.

(Applicant)

(Respondent)

State or Union Territory from which the application is filed.

Name and number of the appeal which gives rise to the reference.

The applicant states as follows:

1. That the appeal noted above was decided by the Appellate Tribunal on.....  
2. That the order in appeal was served on the applicant on.....  
3. That the facts which are admitted and/or found by the Appellate Tribunal, and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. That the following questions of law arise out of the order of the Appellate Tribunal:

- 1.
- 2.
- 3.
- 4.

5. That the applicant, therefore, requires under sub-section (1) of Section 25 of the Expenditure-tax Act, 1957, that a statement of the case be drawn up and the questions of law numbered.....out of the questions of law referred to in paragraph 4 above be referred to the High Court.

6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

.....  
(Signature of the applicant).

Address.....

Date.....

.....  
(Signature of authorised representative, if any).

Date.....

NOTE.—(1) The application must be made within *ninety* days of the date upon which the applicant is served with the order of the Appellate Tribunal which gives rise to the reference.

(2) Where the application is made by an assessee, it must be accompanied by a fee of one hundred rupees. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Expenditure-tax Officer. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) Where assessee is the applicant, against 'respondent' should be shown the Commissioner of Expenditure-tax concerned.

(4) The application should be signed—

- (a) if the assessee-applicant is an individual, by the individual himself;
- (b) if the assessee-applicant is a Hindu undivided family, by the Karta.

[No. E.T.-i.]

N. SRINIVASAN, Secy.

**CUSTOMS**

New Delhi, the 15th March 1958

**G.S.R. 142.**—In exercise of the powers conferred by clause (c) of section 11 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the state of Pondicherry, the Central Board of Revenue hereby makes the following further amendment in its notification No. 117-Customs dated the 9th September, 1950, namely:—

In the Schedule to the said notification against the entry relating to 'Mundra' in column I the following entry shall be inserted in column 3, namely:—

"3. New timber jetty on Bocha creek for public landing and shipping of all goods."

[No. 85.]

S. K. BHATTACHARJEE, Secy.

